

90th Legislative Session – 2015

Committee: Senate Taxation

Friday, February 06, 2015

P - Present
E - Excused
A - Absent

Roll Call

P Cammack
P Ewing
P Frerichs
P Haggar (Jenna)
P Peterson (Jim)
P Greenfield (Brock), Vice-Chair
P Monroe, Chair

OTHERS PRESENT: See Original Minutes

The meeting was called to order by Senator Jeff Monroe, Chair.

MOTION: TO APPROVE THE MINUTES OF 2/4/15

Moved by: Ewing
Second by: Frerichs
Action: Prevailed by voice vote.

SB 136: exclude municipal sales and use taxes from the gross receipts used to determine the tax liability of electric cooperatives.

Presented by: Senator Corey Brown
Proponents: Darla Pollman Rogers, South Dakota Rural Electric Association (Handout: 1)
Tim Dougherty, 3M Company
Brenda Forman, South Dakota Association of Cooperatives
Opponents: Alison Jares, Department of Revenue (Handout: 2)

MOTION: AMEND SB 136

136sa

On the printed bill, delete everything after the enacting clause and insert:

" Section 1. That § 10-45-1.16 be amended to read as follows:

10-45-1.16. Gross receipts, as defined in § 10-45-1.14, do not include:

- (1) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a retailer and taken by a purchaser on a sale;
- (2) Interest, financing, and carrying charges from credit extended on the sale of tangible personal property, any product transferred electronically, or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser; ~~and~~
- (3) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser; and
- (4) Any taxes imposed by a municipality pursuant to §§ 49-34A-45 and 49-34A-46."

Moved by: Greenfield (Brock)
Second by: Frerichs
Action: Prevailed by voice vote.

MOTION: DO PASS SB 136

Moved by: Greenfield (Brock)
Second by: Peterson (Jim)
Action: Prevailed by roll call vote. (6-1-0-0)

Voting Yes: Cammack, Ewing, Frerichs, Haggart (Jenna), Peterson (Jim), Greenfield (Brock)

Voting No: Monroe

MOTION: AMEND TITLE OF SB 136

136fta

On page 1, line 1, of the printed bill, delete "municipal sales and use" and insert "certain municipal".

On page 1, line 2, delete "of" and insert "for customers served by".

Moved by: Frerichs
Second by: Greenfield (Brock)
Action: Prevailed by voice vote.

THE CHAIR DEFERRED SB 119 UNTIL 2/11/15

MOTION: ADJOURN

Moved by: Greenfield (Brock)
Second by: Haggar (Jenna)
Action: Prevailed by voice vote.

Anna Wempe
Committee Secretary

Jeff Monroe, Chair